**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

**CWP-12111-2025 (O&M)
Date of decision : 13.05.2025**

Pharmaceutical and Medical Devices Bureau of India (PMBI) ......Petitioner

Vs.

State of Haryana and others ......Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Abhilash Vashisht, Advocate,
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana,
for the respondents.

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SUDEEPTI SHARMA, J.

1. Present petition is preferred for quashing of the order-in-original and DRC-07 vide Reference No.ZD060424021417P dated 25.04.2024 passed by respondent No.2-Excise and Taxation Officer of State Tax-cum-Proper Officer, SGST, Gurugram (East) and order-in-appeal dated 22.11.2024 passed by respondent No.3-Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Gurugram.

2. Learned counsel for petitioner contends that his appeal against order-in-original dated 25.04.2024 was dismissed by the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Gurugram, only on the ground of delay. He further contends that the reason for delay was that DRC-07 dated 24.04.2024 and show cause notice dated 29.12.2023 were never conveyed to the petitioner. He, therefore, prays that present writ

petition be allowed and the delay of 31 days in filing the appeal be condoned and the matter be remanded to respondent No.3 to decide the appeal on merits.

3. Upon advance notice, learned counsel for respondents-State, on instructions from Ms. Isha Singh, ETO, Gurugram, submitted that DRC-01 and show cause notice were issued on 29.12.2023, first reminder was sent on 15.01.2024, second reminder was sent on 18.02.2024. Thereafter, DRC-07 and order-in-original were passed on 25.04.2024, wherein first reply dated 29.01.2024 and second reply dated 22.02.2024 were considered. She further submits that order-in-original and DRC-07 dated 25.04.2024 and all the notices were conveyed to the petitioner, since these were uploaded on common portal. She further submits that when any document is uploaded to common portal, automatic e-mail and SMS are sent to the assessee. Therefore, contention of the petitioner that DRC-07 dated 25.04.2024 and show cause notice dated 29.12.2023 were never conveyed to the petitioner are contrary to the record. She made this statement on the basis of information received by her through WhatsApp from Ms. Isha Singh, ETO, Gurugram. Copy of this information was also furnished before this Court.

4. We have heard learned counsel for the parties and perused the record of the case. A perusal of the same reveals that order-in-original and DRC-07 dated 25.04.2024 and all the notices were duly conveyed to the petitioner. Therefore, admittedly, petitioner filed an appeal with a delay of 31 days. Further, the reason for condonation of delay in filing the appeal before respondent No.3-Joint Commissioner of State Tax (Appeals)-cum-

Appellate Authority, Gurugram, that no intimation was sent to the petitioner for issuance of DRC-07 dated 25.04.2024 and show cause notice dated 29.12.2023 is totally contradictory to the record. There is, thus, no ground for condonation of delay in filing the appeal.

5. Keeping in view the facts and circumstances as above, this writ petition is dismissed being devoid of any merit.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

13.05.2025
Virrendra

Whether speaking/reasoned: Yes / No
Whether reportable: Yes / No